AMENDED IN ASSEMBLY MARCH 13, 2008

CALIFORNIA LEGISLATURE—2007–08 REGULAR SESSION

ASSEMBLY BILL

No. 2113

Introduced by Assembly Member Anderson

February 20, 2008

An act-relating to taxation to add Section 17073.23 to the Education Code, relating to school construction.

LEGISLATIVE COUNSEL'S DIGEST

AB 2113, as amended, Anderson. Taxation. School construction: modernization eligibility.

The Leroy F. Greene School Facilities Act of 1998 requires the State Allocation Board to allocate state funding for construction and modernization of school facilities to applicant school districts in accordance with prescribed requirements and procedures. The act provides, among other things, that a school district is eligible to receive an apportionment for the modernization of permanent school buildings that are more than 25 years old or portable classrooms that are more than 20 years old.

This bill would express findings and declarations of the Legislature relating to the modernization of a specified school in the Santee School District. The bill would provide that, notwithstanding the existing 25-year and 20-year requirements referenced above for eligibility for modernization funding, the Santee School District would be eligible, as of January 1, 2009, to receive an apportionment for the modernization of the Pepper Drive School in that district. The bill would express the finding and declaration of the Legislature that, due to the unique circumstances relating to the Santee School District, as set forth in the bill, a general statute within the meaning of a specified provision

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of the California Constitution cannot be made applicable, and the enactment of this bill as a special statute is therefore necessary.

The Revenue and Taxation Code provides for the imposition of various taxes, including taxes on income, real property, and tangible personal property.

This bill would declare the Legislature's intent to enact legislation that would make various technical changes to the Revenue and Taxation Code.

Vote: majority. Appropriation: no. Fiscal committee: no yes. State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. (a) The Legislature finds and declares all of the following:
 - (1) Current law provides that a public school is eligible for state modernization funding every 25 years.
- 5 (2) The Pepper Drive School in the Santee School District 6 received state modernization funding in 1992, and under current 7 law is not eligible for additional funding until 2017.
 - (3) The Santee School District is in the process of modernizing its eight other schools, and would like to save taxpayer dollars by taking advantage of economies of scale in construction management and material costs.
 - (b) Therefore, it is the intent of the Legislature to enact legislation to allow the Pepper Drive School in the Santee School District to apply for state modernization funds.
- 15 SEC. 2. Section 17073.23 is added to the Education Code, to 16 read:
- 17 17073.23. Notwithstanding Sections 17073.15 and 17073.20, 18 as of January 1, 2009, the Santee School District is eligible to 19 receive an apportionment for the modernization of the Pepper 20 Drive School in that district.
- 21 SEC. 3. The Legislature finds and declares that, due to the 22 unique circumstances relating to the Santee School District, as set 23 forth in Section 1 of this act, a general statute within the meaning 24 of Section 16 of Article IV of the California Constitution cannot
- 25 be made applicable, and the enactment of Section 2 of this act as
- 26 a special statute is therefore necessary.

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- 1 SECTION 1. The Legislature declares its intent to enact
- 2 legislation that would make various technical changes to the tax
- 3 laws imposed under the Revenue and Taxation Code.